## Webb County, Texas Statement of Net Assets Proprietary Funds September 30, 2003

	Ente	erprise Fund			
		Water Utility		Internal Service Funds	
ASSETS					
Current assets:					
Cash and cash equivalents	\$	1,930,486	\$	4,595,381	
Accounts Receivable, net		177,940		-	
Deferred charges		147,190		- 1	
Due from other funds		1,856,078		688,657	
Other receivables		187		365,806	
Inventories		14,830	-		
Total current assets		4,126,711		5,649,844	
Non-current assets:					
Capital Assets:					
Land and improvements		216,295		<del>.</del> .	
Infrastructure		1,694,759		-	
Utility System		747,627		: = ·	
Buildings		496,623			
Equipment and Furniture		378,885		84,068	
Less Accumulated depreciation		(410,496)		(54,241)	
Total non-current assets		3,123,693		29,827	
Total assets		7,250,404		5,679,671	

The accompanying notes are an integral part of these financial statements.

## Webb County, Texas Statement of Net Assets Proprietary Funds September 30, 2003

	Enterprise Fund	
	Water Utility	Internal Service Funds
LIABILITIES		
Current Liabilities:		
Accounts payable	46,590	445,228
Salaries payable	14,840	6,134
Accrued interest payable	41,602	· ·
Due to other funds	2,076,976	2,542,483
Other accrued expenses	61,957	36,735
Compensated absences	37,565	22,812
Bonds, notes and loans payable	87,589	-
Total current liabilities	2,367,119	3,053,392
Non-current liabilities:		
Claims and judgments		1,202,224
Bonds, notes and loans payable	4,569,700	<u> </u>
Total non-current liabilities	4,569,700	1,202,224
Total liabilities	6,936,819	4,255,616
NET ASSETS		
Invested in capital assets, net of related debt	362,622	29,827
Unrestricted	(49,038)	1,394,226
Total net assets	\$ 313,584	\$ 1,424,053

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.

Total net assets per Government-Wide financial statements \$ 343,100

# Webb County, Texas Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds For the Year Ended September 30, 2003

		Ent	terprise Fund	Internal Service Funds		
		Water Utility				
REVENUES						
Charges for services		\$	1,089,160	\$	8,285,393	
Miscellaneous			24,458		_	
Total operating revenues			1,113,618		8,285,393	
OPERATING EXPENSES						
Personal services			514,624		310,885	
Contractual services					46,077	
Utilities			192,146		· · · · · · · · · · · · · · · · · · ·	
Repairs and maintenance			54,444			
Other supplies and expenses			157,282		7,020	
Insurance claims and expenses			•		6,432,823	
Depreciation			80,737		11,970	
Total Operating Expenses			999,233		6,808,775	
Operating income (loss)			114,385		1,476,618	
NON-OPERATING REVENUES (EXPENSES)						
Interest and investment revenue			24,994		44,700	
Interest expense			(256,766)		. * * *	
Total non-operating revenue (expenses)			(231,772)		44,700	
Income (loss) before contributions and transfers			(117,387)		1,521,318	
Transfers in			149,332		-	
Transfers out			(116,470)		(650,000)	
Change in net assets			(84,525)		871,318	
Total net assets - beginning, restated			398,109		552,735	
Total net assets - ending		\$	313,584	\$	1,424,053	

#### Change in net assets, per above

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

29,516		
\$ 343,100		

The accompanying notes are an integral part of these financial statements.

## Webb County, Texas Statement of Cash Flows Proprietary Funds For Year Ended September 30, 2003

		ness Type Activities Enterprise Fund Water Utility	Gov	vernmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	•	1 006 050	\$	
Receipts from customers and users	\$	1,086,958	Φ	8,200,546
Premiums from participants		(401.072)		(306,024)
Payments to employees		(491,072)		(5,616,790)
Payments to vendors, suppliers, and insurance administrators		(434,189)		(3,010,790)
Internal Transactions		(1,507,817) (1,346,120)	_	2,277,732
Net cash provided by operating activities		(1,340,120)	_	2,211,132
CASH FLOWS FROM NON CAPITAL FINANCING ACTITIES				
Operating Transfer In		149,332		
Operating Transfer Out		(116,470)	_	(649,999)
Net cash provided by non capital financing activities	-	32,862		(649,999)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Infrastructure		(124,175)		
Land and Land Improvements		(14,697)		
Buildings		(223,715)		
Construction in Progress		193,457		
Short Term Notes Payable		12,000		
Short Term Bonds Payable		11,921		
Interest Paid on Debt		(256,766)		
Long Term Notes Payable		(12,000)		
Long Term Bonds Payable	· .	(75,589)	_	
Net cash provided by capital financing activities	·	(489,564)	-	
CASH FLOWS FROM INVESTING ACTIVITIES		24.004		44,700
Investment earnings		24,994	_	44,700
Net cash provided by investing activities	e destroy.	24,994		44,700
Net Increase/(Decrease) in Cash and Cash Equivalents		(1,777,828)	_	1,672,433
Cash and pooled investments, beginning of year		3,708,314	_	2,922,949
Cash and pooled investments, end of year	\$	1,930,486	<b>\$</b> =	4,595,382
Reconciliation of operating income to net cash				
provided (used) by operations:	Φ.	126 201	e	1 476 618
Operating income	\$	126,201	\$	1,476,618
Adjustments to reconcile operating income to				
net cash provided by operating activities:		72.105		11,970
Depreciation expense		72,105		11,970
Amortization		8,632 (1,507,817)		(157,134)
(Increase) Decrease in Due from Other Funds		(27,212)		(344,116)
(Increase) Decrease in Accounts Receivable		551		(5 : 1,220)
(Increase) Decrease in Other Receivable		639		
(Increase) Decrease in Inventories		675		
(Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft				(14,824)
Increase (Decrease) in Accounts Payable		(17,214)		(190,608)
Increase (Decrease) in Other Payables		(13,848)		
Increase (Decrease) in Accrued Liabilities		4,149		64
Increase (Decrease) in Accrued Interest Payable		(569)		
Increase (Decrease) in Due to Other Funds		, .		1,704,389
Increase (Decrease) in Funds Held In Trust				(55,066)
Increase (Decrease) in Long Term Risk Liability				(158,358)
Increase (Decrease) in Accrued Compensated Absences		7,588		4,797
Total adjustments		(1,472,321)		801,114
Net cash proided by operating activities	\$	(1,346,120)	\$ _	2,277,732
N				
Noncash investing, capital, and financing activities:  Increase (Decrease) in Contributed Capital		6,823		
Military (2011)				

The accompanying notes are an integral part of these financial statements.

### Webb County, Texas Statement of Cash Flows Proprietary Funds For Year Ended September 30, 2003

CASH FLOWS FROM OPERATING ACTIVITIES   Capture   Captu			Business Type Activities Enterprise Fund Water Utility	Governmental Activities Internal Service Funds
Receips from customers   \$ 1,086,038   \$ 8,000,340				
Constitution   Continue   Conti			\$ 1.086.958	\$ 8,200,546
Payments to employees   Payments to employee   Payments to				
Internal Transactions   Cl.,397,817   Net cash provided by operating activities   Cl.,346,120   Cl	Payments to employees	nrs		
Net cash provided by operating activities   (1,346,120)   (2,277,322)	· · · · · · · · · · · · · · · · · · ·	JIS .	· · · · · · · · · · · · · · · · · · ·	
CASH FLOWS FROM NON CAPITAL FINANCING ACTITIES   149,332   (649,999)   Operating Transfer In				2,277,732
Operating Transfer In Operating Transfer Out (116,470) (649,999)         (649,999)           Net cash provided by non capital financing activities (249,999)         32,862 (649,999)           CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Infrastructure (14,4697)         (124,175) (14,697)           Land and Land Improvements (124,315)         (124,175) (14,697)           Buildings (122,3115)         193,457           Construction in Progress (122,000)         193,457           Short Term Bonds Payable (120,000)         11,921           Interest Paid on Debt (120,000)         (256,7666)           Long Term Bonds Payable (120,000)         (489,564)           Net Long Term Bonds Payable (120,000)         (489,564)           Net saft provided by capital financing activities (489,564)         (489,564)           Investment earnings (149,564)         24,994         44,700           Net saft provided by myesting activities (489,564)         24,994         44,700           Net locrease/(Decrease) in Cash and Cash Equivalents (147,73,828)         1,672,433           Cash and pooled investments, beginning of year (28) and pooled investments, end of year (29) and pooled pooled pooled pooled pooled pooled pool	Net cash provided by operating activities			
Operating Transfer   149,332   1649,999     Operating Transfer Out   (116,470)   (649,999)     Net cash provided by non capital financing activities   32,862   (649,999)     CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES   Infrastructure   (14,497)   (	CASH FLOWS FROM NON CAPITAL FINANCING ACTI	ITIES		
Operating Transfer Out			· · · · · · · · · · · · · · · · · · ·	(640,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES   Infrastructure   (124,175)   (14,697)	Operating Transfer Out			
Infrastructure	Net cash provided by non capital financing activities		32,862	(649,999)
Land and Land Improvements	CASH ELOWS FROM CAPITAL AND RELATED FINAN	CING ACTIVITIES		
Buildings			(124,175)	
Buildings			• • •	
Construction in Progress   193,437   12,000	•			
Short Term Notes Payable			.*	
Interest Paid on Debt			•	
Long Term Notes Payable				
Long Term Bonds Payable Long Term Bonds Payable Net cash provided by capital financing activities  CASH FLOWS FROM INVESTING ACTIVITIES Investment earnings Net cash provided by investing activities  Net Increase/(Decrease) in Cash and Cash Equivalents  Cash and pooled investments, beginning of year Cash and pooled investments, end of year  Cash and pooled investments, end of year  Cash and pooled investments, end of year  Cash and pooled investments, end of year  Cash and pooled investments, end of year  Reconciliation of operating income to net cash provided (used) by operations:  Operating income Adjustments to reconcile operating income to net cash provided by operating activities:  Depreciation expense Anontization  (Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets (Increase (Decrease) in Accounts Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Increase (Decrease) in Sends Held Intrust Increase (Decrease) in Accounts Payable Increase (Decrease) in Accounts	Interest Paid on Debt			
CASH FLOWS FROM INVESTING ACTIVITIES         24,994         44,700           Investment earnings         24,994         44,700           Net cash provided by investing activities         (1,777,828)         1,672,433           Cash and pooled investments, beginning of year         3,708,314         2,9922,949           Cash and pooled investments, end of year         \$ 1,330,486         \$ 4,595,382           Reconciliation of operating income to net cash provided (used) by operations:         \$ 126,201         \$ 1,476,618           Operating income         \$ 126,201         \$ 1,476,618           Adout a cash provided by operating income to net cash provided by operating activities:         72,105         11,970           Operating income         \$ 8,632         11,970           Amortization         \$ 8,632         11,970           (Increase) Decrease in Due from Other Funds         (1,507,817)         (157,134)           (Increase) Decrease in Due from Other Funds         (1,507,817)         (157,134)           (Increase) Decrease in Due from Other Funds         (1,507,817)         (157,134)           (Increase) Decrease in Due from Other Assets         653         (14,824)           (Increase) Decrease in Inventories         (1,22,21)         (1,48			• • •	
CASH FLOWS FROM INVESTING ACTIVITIES	Long Term Bonds Payable			
Investment earnings   24,994   441,700   24,994   441,700   24,994   441,700   24,994   24,700   24,994   24,700   24,	Net cash provided by capital financing activities		(469,304)	
Investment earnings   24,994   441,700   24,994   441,700   24,994   441,700   24,994   24,700   24,994   24,700   24,	CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash provided by investing activities         1,672,433           Net Increase/(Decrease) in Cash and Cash Equivalents         (1,777,828)         1,672,433           Cash and pooled investments, beginning of year         3,708,314         2,922,949           Cash and pooled investments, end of year         \$ 1,930,486         \$ 4,595,382           Reconciliation of operating income to net cash provided (used) by operations:         \$ 126,201         \$ 1,476,618           Operating income         \$ 126,201         \$ 1,476,618           Adjustments to reconcile operating income to net cash provided by operating activities:         72,105         11,970           Depreciation expense         72,105         11,970           Amortization         8,632         11,970           Increase (Decrease in Due from Other Funds         (1,57,134)         (157,134)           (Increase) Decrease in Accounts Receivable         (27,212)         (344,116)           (Increase) Decrease in Prepaids & Other Assets         675         (14,824)           (Increase) Decrease in Prepaids & Other Assets         675         (14,824)           Increase (Decrease) in Accounts Payable         (17,214)         (190,608)           Increase (Decrease) in Accrued Interest Payable         (13,848)         (1,94,349)           Increase (Decrease) in Due to Other Funds         <				
Cash and pooled investments, beginning of year Cash and pooled investments, end of year  Cash and pooled investments, end of year  Reconciliation of operating income to net cash provided (used) by operatings income Adjustments to reconcile operating income to net cash provided by operating activities:  Depreciation expense Amortization  (Increase) Decrease in Due from Other Funds (Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Accounts Payable (Increase) Decrease) in Other Payables (Increase) Decrease) in Accounts Payable (Increase) Decrease) in Accounts Payable (Increase) Decrease) in Accounts Payable (Increase) Decrease) in Other Payables (Increase) Decrease) in Other Payables (Increase) Decrease) in Accounts Payable (Increase) Decrease) in Account			24,994	44,700
Cash and pooled investments, end of year         \$ 1,930,486         \$ 4,595,382           Reconcillation of operating income to net cash provided (used) by operations:         \$ 126,201         \$ 1,476,618           Operating income         \$ 126,201         \$ 1,476,618           Adjustments to reconcile operating income to net cash provided by operating activities:         72,105         11,970           Depreciation expense         8,632         11,970           Amortization         (Increase) Decrease in Due from Other Funds         (1,507,817)         (157,134)           (Increase) Decrease in Accounts Receivable         (27,212)         (344,116)           (Increase) Decrease in Other Receivable         551         (1,57,134)           (Increase) Decrease in Inventories         639         (1,57,134)           (Increase) Decrease in Inventories         675         (1,4824)           (Increase) Decrease in Prepaids & Other Assets         675         (14,824)           Increase (Decrease) in Accounts Payable         (17,214)         (190,608)           Increase (Decrease) in Accounts Payable         (13,848)         (1,3848)           Increase (Decrease) in Accrued Interest Payable         (569)         (569)           Increase (Decrease) in Long Term Risk Liability         (55,066)         (55,066)           Increase (Decrease)	Net Increase/(Decrease) in Cash and Cash Equivalents		(1,777,828)	1,672,433
Reconciliation of operating income to net cash provided (used) by operations:   Operating income	Colored model investments beginning of year		3,708,314	2,922,949
Reconciliation of operating income to net cash provided (used) by operations:         \$ 126,201         \$ 1,476,618           Operating income         \$ 1,476,618           Operating income         \$ 1,476,618           Adjustments to reconcile operating income to net cash provided by operating activities:         72,105         11,970           Depreciation expense         72,105         11,970           Amortization         (Increase) Decrease in Due from Other Funds         (1,507,817)         (157,134)           (Increase) Decrease in Accounts Receivable         (27,212)         (344,116)           (Increase) Decrease in Other Receivable         639         (10,116)           (Increase) Decrease in Inventories         639         (14,824)           (Increase) Decrease in Prepaids & Other Assets         675         (14,824)           Increase (Decrease) in Accounts Payable         (17,214)         (190,608)           Increase (Decrease) in Accounds Payable         (13,848)         (190,608)           Increase (Decrease) in Accrued Liabilities         4,149         64           Increase (Decrease) in Accrued Liabilities         (569)         1,704,389           Increase (Decrease) in Funds Held In Trust         (55,066)         (55,066)	Cash and pooled investments, end of year		\$ 1,930,486	\$ 4,595,382
Depreting income				
Operating income Adjustments to reconcile operating income to net cash provided by operating activities: Depreciation expense Amortization (Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Accounts Payable Increase (Decrease) in Accounts Payable Increase (Decrease) in Accound Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Accound Compensated Absences Increase (Decrease) in Accound Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	Reconciliation of operating income to net cash			
Adjustments to reconcile operating income to net cash provided by operating activities:  Depreciation expense Amortization  (Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital			\$ 126,201	\$ 1,476,618
net cash provided by operating activities:  Depreciation expense  Amortization  (Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	Operating income			
Depreciation expense Amortization  (Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payables Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	net cosh provided by operating activities:			
Amortization   (Increase) Decrease in Due from Other Funds   (1,507,817)   (157,134)     (Increase) Decrease in Accounts Receivable   (27,212)   (344,116)     (Increase) Decrease in Other Receivable   551     (Increase) Decrease in Inventories   639     (Increase) Decrease in Inventories   639     (Increase) Decrease in Inventories   639     (Increase) Decrease in Prepaids & Other Assets   675     Increase (Decrease) in Bank Overdraft   (190,608)     Increase (Decrease) in Accounts Payable   (17,214)   (190,608)     Increase (Decrease) in Accrued Liabilities   4,149   64     Increase (Decrease) in Accrued Liabilities   4,149   64     Increase (Decrease) in Accrued Interest Payable   (569)     Increase (Decrease) in Due to Other Funds   (55,066)     Increase (Decrease) in Funds Held In Trust   (55,066)     Increase (Decrease) in Long Term Risk Liability   (158,358)     Increase (Decrease) in Accrued Compensated Absences   7,588   4,797     Total adjustments   (1,472,321)   801,114     Net cash proided by operating activities   (1,346,120)   \$ 2,277,732      Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capital, and financing activities:   (1,346,120)   \$ 2,277,732     Noncash investing, capita			,	11,970
(Increase) Decrease in Due from Other Funds (Increase) Decrease in Accounts Receivable (Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Prepaids & Other Assets (Increase) Decrease in Bank Overdraft (Increase (Decrease) in Accounts Payable (Increase (Decrease) in Accounts Payable (Increase (Decrease) in Other Payables (Increase (Decrease) in Accrued Liabilites (Increase (Decrease) in Accrued Interest Payable (Increase (Decrease) in Due to Other Funds (Increase (Decrease) in Due to Other Funds (Increase (Decrease) in Funds Held In Trust (Increase (Decrease) in Long Term Risk Liability (Increase (Decrease) in Accrued Compensated Absences (Increase (Decrease) in Accrued Compensated Absences (Increase (Decrease) in Accrued Compensated Absences (Increase) (Increase	Amortization			44.69.40.40
(Increase) Decrease in Accounts Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Other Receivable (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets (Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	(Increase) Decrease in Due from Other Fun	ıds		
(Increase) Decrease in Inventories (Increase) Decrease in Inventories (Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	(Increase) Decrease in Accounts Receivabl	e	* - ' -	(344,116)
(Increase) Decrease in Prepaids & Other Assets Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	(Increase) Decrease in Other Receivable			
Increase (Decrease) in Bank Overdraft Increase (Decrease) in Accounts Payable Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  (14,824) (190,608) (17,214) (190,608) (13,848) (13,848) (569) (1,704,389) (559,066) (158,358) (158,358) (158,358) (158,358) (1,4797) (1,472,321) (1,472,321) (1,472,321) (1,472,321) (1,472,321) (1,346,120) (1,346,120) (1,346,120)	(Increase) Decrease in Inventories			
Increase (Decrease) in Bank Overdual Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Payables Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	(Increase) Decrease in Prepaids & Other A.	ssets	0/3	(14 824)
Increase (Decrease) in Accounts rayable Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	Increase (Decrease) in Bank Overdraft		(17.214)	
Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Accrued Liabilities Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital				(170,000)
Increase (Decrease) in Accrued Labrities Increase (Decrease) in Accrued Interest Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	Increase (Decrease) in Other Payables		· · · · · · · · · · · · · · · · · · ·	64
Increase (Decrease) in Due to Other Funds Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities Increase (Decrease) in Contributed Capital  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	Increase (Decrease) in Accrued Liabilities	hlo	•	
Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Funds Held In Trust Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments  Net cash proided by operating activities: Increase (Decrease) in Contributed Capital  (158,358) (1,588) (1,472,321) (1,472,321) (1,346,120)  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital	Increase (Decrease) in Accrued Interest Pa	yaut	(307)	1,704,389
Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Long Term Risk Liability Increase (Decrease) in Accrued Compensated Absences Total adjustments Total adjustments  Net cash proided by operating activities  Noncash investing, capital, and financing activities: Increase (Decrease) in Contributed Capital  (158,358) (1,472,321) (1,472,321) (1,346,120) (1,346,120) (1,346,120) (1,346,120)	Increase (Decrease) in Due to Other Funds			
Increase (Decrease) in Long Territ Risk Elabrity Increase (Decrease) in Accrued Compensated Absences  Total adjustments  Net cash proided by operating activities  Noncash investing, capital, and financing activities:  Increase (Decrease) in Contributed Capital  6,823	Increase (Decrease) in Long Term Pick Lie	ibility		
Total adjustments  Net cash proided by operating activities  Noncash investing, capital, and financing activities:  Increase (Decrease) in Contributed Capital  1 (1,472,321) (1,346,120) (1,346,120) (1,346,120) (1,346,120)	Increase (Decrease) in Accrued Compensal	ted Absences	7,588	4,797
Net cash proided by operating activities \$\frac{(1,346,120)}{(1,346,120)}\$\$ \frac{2,277,732}{2,277,732}\$  Noncash investing, capital, and financing activities:  Increase (Decrease) in Contributed Capital  6,823				
Increase (Decrease) in Contributed Capital 6,823	· · · · · · · · · · · · · · · · · · ·			\$ 2,277,732
Increase (Decrease) in Contributed Capital 6,823	Noncash investing, capital, and financing activities:			
The accompanying notes are an integral part of these financial statements.	Increase (Decrease) in Contributed Capital		6,823	
	The accompanying notes are an integral part of these financial st	tatements.		